



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

April 28, 2011

Via E-mail

Tim Grumbacher
Executive Chairman of the Board
The Bon-Ton Stores, Inc.
2801 East Market Street
York, Pennsylvania 17402

**Re: The Bon-Ton Stores, Inc.
Preliminary Proxy Statement on Schedule 14A, as revised
Filed April 26, 2011
File No. 000-19517**

Dear Mr. Grumbacher:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Brigitte Lippmann for

H. Christopher Owings
Assistant Director

cc: J. Gregory Yawman
The Bon-Ton Stores, Inc.